# PUBLIC SESSION MINUTES North Carolina State Board of CPA Examiners April 28, 2003 1101 Oberlin Road Raleigh, NC 27605

**MEMBERS ATTENDING:** O. Charlie Chewning, Jr., CPA, President; Michael H. Wray, Vice President; Walter C. Davenport, CPA, Secretary-Treasurer; Barton W. Baldwin, CPA; Scott L. Cox, CPCU, CIC; Leonard W. Jones, CPA; and R. Stanley Vaughan, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; Lisa R. Hearne, Manager of Communications; Ann J. Hinkle, Manager of Professional Standards; Buck Winslow, Manager of Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: Tom Chenoweth, CPA, Highland Publishing Company; Joanne Crist; Dana Eschenburg; Curt Lee, Past President, NCSA; William Rikard, Esq., Parker, Poe, Adams, & Bernstein; and William Travis, McGladrey & Pullen, LLP.

CALL TO ORDER: President Chewning called the meeting to order at 10: 10 a.m.

MINUTES: The minutes of the March 26, 2003, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The financial statements for March 2003 were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** The Board reviewed the letter from the NCACPA regarding 21 NCAC 8N .0205, *Confidentiality*. The Board deferred the matter until a representative of the NCACPA was present to discuss the request.

REQUEST FOR DECLARATORY RULING: Messrs. Baldwin and Wray moved to answer the McGladrey & Pullen, LLP, Declaratory Ruling by concluding that the proposed name would be contrary to the applicable laws and rules, and to instruct the staff to prepare a draft ruling consistent with that determination. Motion passed with six (6) affirmative and zero (0) negative votes. Mr. Jones did not sit with the Board during the Hearing, did not participate in the discussion, and did not vote upon the request. Thereafter, the Board reviewed and revised the draft ruling prepared by staff and upon the motion of Messrs. Baldwin and Cox, approved the Declaratory Ruling with six (6) affirmative and zero (0) negative votes with Mr. Jones continuing to not participate nor vote. William Travis of McGladrey & Pullen, LLP, and William Rikard, Esq., of Parker, Poe, Adams, & Bernstein, were present for the Hearing but left prior to adoption of the final wording of the Declaratory Ruling (Appendix I).

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

200204-015 - Approve a Notice of Hearing for September 22, 2003, at 10:00 a.m.

200301-002 - James G. Huff, Jr. - Approve the signed Consent Order (Appendix II).

200304-010 - Richard B. Hill - Approve the Board Order (Appendix III).

200304-011 - Robert A. Neill - Approve the Board Order (Appendix IV).

200304-011 - Stephen L. Walker - Approve the Board Order (Appendix V).

200304-011 - David N. Wurst - Approve the Board Order (Appendix VI).

200210-067 - Close the case without prejudice.

200105-045 - Close the case without prejudice and with a Letter of Caution.

200209-034 - Close the case without prejudice and with a Letter of Warning.

# REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Mr. Wray moved and the Board approved the following recommendations of the Committee:

# Transfer of Grades Applications - The following were approved:

Casey Shull Black (partial-LPR and Auditing) Joanne Nixon Calhoun Kenneth John Carlson Jr. Jennifer Rebecca Green Matthew Brian Potter

# Original Certificate Applications - The following were approved:

Roy Farmer Alley III Annie Elisabeth Allred John White Asker Jr. Christopher Jackson Barbee

Blair Trotter Barnett Shane M. Barton

Kelly Alene Bivins Richard Lee Burdeshaw

Joanne Nixon Calhoun

Erin Elizabeth Campbell

Nancy Jo Campbell

Kenneth John Carlson Jr.

Jason Dale Carpenter

Tara Nicole Chambers

Janet WenShu Chen

Dena Maria Dail

Amanda King Davis Jennifer Ellestad Ernteman Karen Jean Farley

Mark Talcott Farrar Steven Joseph Foy

Jennifer Rebecca Green

Brion Christopher Hambel

Apryl Arrants Hathaway

Eric Jerome Hoefler

Christopher David Hoh

Robert James Hubbard

Katie Paige Huneycutt

Bradley Graham Inman

Brady Albert Johnson

Linell Deln Johnson

William Hunter Josey

Rosemary A. Lambert Olivia Caroline Laney

Laura Livingstain

Walter Aaron Lockamy

Leesa Irene Loudin
Angela Dew Macdougall
Karen Martinez
Luther Reece Medlin III
Marvin Robert Miller
Jennifer Denise Parker-Harden
Silvia Andrea Pleasants
Matthew Brian Potter
Phillip Dean Price
Rosa Lim Rho
John Matthew Robinson

Joseph Edward Sandner IV
Kelly Mitchem Slate
Betsy E. Smith
Lindsay Regan Spoelstra
Melissa Mims Stallings
Pamela Ann Stow
Thomas S. Sullivan
Taylor Franklin Teague
William Clayton Vaughn
Jeffrey B. Williams
Leah Ann Wiseman

# **Reciprocal Certificate Applications -** The following were approved:

Sean A. Abbott
Alan G. Arrington
Larry Douglas Bailey Jr.
Jacqueline Grubar Baker
Titus Benjamin Ball
Clare A. Barbieri
Britt Kyle Byrom
Steven A. Donnay
Gary M. Dragon
Roger Ronal Elmer Jr.
Mary Alayne Ferguson
Jonathan Todd Greene
Sean Thomas Griffin
Phillip A. Hammond

Cynthia Marie Rogers

Alicemarie Hand
Michele Hines Haney
Connie Ray Holton
Yusuf Abdi Kheire
Jennifer Elizabeth Lewis
Michelle Lynn Mahl
J. J. Maier
Roberta Sue Mason
Amy Brown McCorkle
Tamara A. Milliken
Robin Michelle Reinhard
Donna M. Szatkowski-Zyck
Mary B. Wells
Steven Arnold Zarnosky

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Barbara Jean Adler T02891 Herbert Mark Chain T02892 Angela W. Hayes T02893 Katherine Gwen Neville T02894 Aguri Okura T02895 Paul Gerard Pustorino T02896 Martha Allison Roblee T02897 Kent Allen Thomas T02898 Anthony Carl Caterino Jr. T02899

Debra Lynn Center T02900 Alexander G. Glover T02901 Gregory Gibson Holsinger T02902 Kathleen S. Owens T02903 Jonathan C. Ridgway T02904 Patricia Dawn Sherman T02905 Gordon Quentin Slade T02906 James Henry Stanker T02907

# **Reinstatements -** The following were approved:

Tammy René Albright-Coreil #23623 Carla Jean Jackson Hughey #16251 Otis Wayne Hurd #12008

Lenward Wesley Jones III #25986 Edward J. Lang #11688 Jody Ross Snyder #20784

**Firm Registrations** - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Aman & Peters, PA
BOGGS, CRUMP & BROWN, P.A.
L. Boomsma, CPA, PC
Kathryn M. Cando, CPA, PA
W. Michael Clewis, CPA, PLLC
Cochran & Van Horne, CPA's, P.L.L.C.
Robin B. Gibbons, CPA PLLC
ROBERT L. GOMEZ, CPA, P.C.
JOHN V. GROSSI, CPA, PC

HOLDER, POWELL & ASSOCIATES, P.A. BEN HOWATT, CPA, PA
Kohari & Company, P.A.
Lancaster Gipson & Co., PC
Loretto G. Martin, CPA, PC
PRITCHETT, SILER & HARDY, P.C.
Clifton R. Stancil, CPA, PA
Hilda G. Watson, CPA, PA
L.A. Wynn, P.A.

## Reclassifications

The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

John F. Anderson #18741 Mary Elizabeth Back #17946 Dorcas E. Berg #18770 Kerner Eugene Frauenheim II #4254

**Extension Requests -** The Committee disapproved a request from Emily A. Friedman (#21677) for extension for completion of CPE.

# Firm Renewal and SQR Matters

The firm Angel Neal Dronsfield CPA (#18294) submitted a termination notice less than 60 days after the deadline. Staff recommended a conditional license until April 28, 2004, for the firm owner pursuant to 21 NCAC 8J .0111(1). The Committee approved staff recommendation.

The firm Sammy E. Estridge III CPA (#22291) submitted a termination notice more than 60 days but less than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

The Committee reviewed the request to rescind the conditional license awarded Bobby J. Massey CPA (#12534). Mr. Massey was placed on conditional status effective March 26, 2003, because the quality review was reported less than 60 days after the deadline. The Committee disapproved his request.

#### **Examinations**

The Committee approved use of the AICPA Uniform CPA Examination for the May 2003 Examination.

The Committee approved all staff-approved applicants to sit for the May 2003 CPA Examination (Appendix VII).

The Committee disapproved all staff-disapproved applicants to sit for the May 2003 CPA Examination (Appendix VIII).

**Rescind Form of Practice Statement -** Larry Powers (#16955) signed a Form of Practice Statement due to his employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

**PUBLIC HEARING:** President Chewning moved to convene the Public Hearing scheduled to hear Case Number 200303-009 – Joanne E. Crist. Testimony was taken from Ms. Crist. Messrs. Vaughan and Davenport moved to approve a Board Order allowing Ms. Crist to sit for the May 2003 Uniform CPA Examination. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of Public Record (Appendix IX).

Chewning moved to convene the Public Hearing scheduled to hear Case Number 200303-008 – Dana M. Eschenburg. Testimony was taken from Ms. Eschenburg. Messrs. Vaughan and Davenport moved to approve a Board Order allowing Ms. Eschenburg to sit for the May 2003 Uniform CPA Examination. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of Public Record (Appendix X).

Chewning moved to convene the Public Hearing scheduled to hear Case Number 200303-007 – Miles Onafowora. Testimony was taken from Robert N. Brooks. Messrs. Vaughan and Davenport moved to approve a Board Order allowing Mr. Onafowora to sit for the May 2003 Uniform CPA Examination. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of Public Record (Appendix XI).

**CLOSED SESSION:** Messrs. Davenport and Cox moved to enter Closed Session without Staff and Legal Counsel to discuss the matters of the Public Hearings, the Request for Declaratory Ruling, and personnel. Motion passed.

**PUBLIC SESSION:** The Board re-entered Public Session to continue with the agenda. Motion passed.

**ADJOURNMENT:** Messrs. Davenport and Cox moved to adjourn the meeting at 4:50 p.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks Executive Director O. Charlie Chewning, Jr., CPA

President

# **DECLARATORY RULING**

RE: 21 NCAC 8N .0307

PETITIONER: McGladrey & Pullen, LLP

3600 West 80th Street, Suite 500

Bloomington, Minnesota 55431-1002

DATE REQUEST RECEIVED: March 11, 2003

## **BACKGROUND INFORMATION:**

Petitioner is a CPA limited liability partnership with office locations registered to do business in North Carolina. Petitioner requests a name change from "McGladrey & Pullen, LLP," to "RSM McGladrey & Pullen, LLP, Certified Public Accountants."

## **QUESTION:**

Can Petitioner use the letters "RSM" in changing the firm name from "McGladrey & Pullen, LLP," to "RSM McGladrey & Pullen, LLP, Certified Public Accountants?"

#### **CONCLUSION:**

No. 21 NCAC 8N .0307 (a) states (in pertinent part), "A CPA or CPA firm shall not trade upon the CPA title through use of any name that would have the capacity or tendency to deceive." The name of one or more former members of the CPA firm, as defined in 21 NCAC 8N .0301, may be included in the CPA firm name. The name of a non-CPA owner in a CPA firm name is prohibited. Additionally, 21 NCAC 8N .0307(b) provides that it is "considered misleading if a CPA firm practices under a name or style which would tend to imply the existence of a partnership or registered limited liability partnership ... when in fact there is no partnership ...." As Petitioner has confirmed, "RSM" in and of itself is not a person or entity, but a brand name. Currently, Petitioner is affiliated with a non-cpa corporation named "RSM McGladrey, Inc." Petitioner is also affiliated with a network of service firms (including non-cpa firms) named "RSM International." RSM McGladrey, Inc., is a subsidiary of another non-cpa corporate entity although it employs CPAs and purports to offer "accounting" services to the public. Although Petitioner is part of an "Alternative Business Structure," neither RSM McGladrey, Inc., nor RSM International are partners in or otherwise have an equity interest in Petitioner.

As explained in 21 NCAC 8N .0202, "Deception includes ... representations or omissions which a CPA either knows or should know have a capacity or tendency to deceive." Such conduct is prohibited whether or not anyone has been actually deceived. Regardless of intent, the use of "RSM" in the name of the firm would have the capacity or tendency to deceive the public by giving the impression that any firm using a name that begins with "RSM," regardless of the nature of the firm, is a lawful CPA firm. In reality, "RSM" firms may be involved in other business arrangements and lines of commerce that are forbidden to CPA firms and there is no assurance that all members of "RSM" are certified public accountants.

Another use of "RSM" in Petitioner's firm name with the capacity or potential for public confusion or deception is the simultaneous use of the nearly identical name by "RSM McGladrey, Inc." Even though RSM McGladrey, Inc., is not (and does not propose to be) a CPA firm in this state, it is closely associated with the Petitioner. For example, as explained in *Hoover's Company Capsule Database* (accessed April 16, 2003),

"RSM McGladrey will gladly be your accounting firm, if you happen to be a mid-sized business. The company, which was created in 1999 when H&R Block acquired the non-attest assets and business of McGladrey & Pullen, has offices throughout the US. The company focuses on businesses in such industries as construction, health care, and manufacturing, offering such services as consulting, auditing, accounting, tax services, and international business services. The company, through an alliance with McGladrey & Pullen and other accounting firms worldwide, offers clients in some 75 countries services under the RSM International name." [Emphasis added]

On the other hand, *Hoover's* described Petitioner as follows:

"McGladrey & Pullen LLP provides audit and attest services, as well as certain tax and consulting services, from offices throughout the US. Services include bookkeeping, financial statement preparation, independent audits, and SEC filing assistance. The company also offers business planning, information technology, transfer tax, business tax consulting, and other services through an affiliation with H&R Block subsidiary RSM McGladrey, whose offices provide McGladrey & Pullen with global reach."

The importance of clearly delineating between duly authorized CPA firms and affiliated entities is essential to the preservation of the CPA firms' autonomy and independence. As this Board explained in its November 20, 2000, Interpretative Statement regarding "Alternative Business Structures":

"A CPA firm and the related ABS shall ensure that the client and the public know that the two entities are separate and distinct in nature and operation so that neither the client nor the public are confused by the relationship between the CPA firm and the ABS."

Petitioner's proposed name "RSM McGladrey & Pullen, LLP" is sufficiently similar to the name "RSM McGladrey, Inc. "that it has the capacity or tendency to deceive as prohibited by the Board's Rules. As the Board's records indicate, the similarity is not only potentially confusing to the public, but actually confusing to Petitioner's own licensed staff members.

The fact that Petitioner might include the words "Certified Public Accountant" or "CPA" in its name would not solve that problem since there is no requirement that CPA firms use those words or letters in their names. (For example, 21 NCAC 8K .0201(c) provides: "The use of "CPA" or "Certified Public Accountant(s)" in the corporate name is encouraged, but not required.") Thus, although Petitioner might reduce potential public confusion by adopting the words "Certified Public Accountant" or the letters "CPA" as part of its firm name, this step only makes it clear that Petitioner is a CPA firm. It does not make it clear to the public that other "RSM" entities are NOT CPA firms.

The United States Supreme Court has held, *Friedman v. Rogers*, 440 U.S. 1, 59 L. Ed. 2d 100, 99 S. Ct. 887 (1979), that regulation of a trade name by the state was constitutionally permissible since the potential for public deception outweighed the interest of commercial free speech. The Board is not seeking to prohibit Petitioner's truthful disclosure of its affiliation with "RSM International," but only to disallow the use of "RSM" in the firm's name which is prohibited by the above-referenced rule.

Approved by the Board April 28, 2003

<u> Marie U</u> resident NORTH CAROLINA WAKE COUNTY

## BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE #: 200301-002

IN THE MATTER OF: James Guthrie Huff, Jr., #17243 Respondent

**CONSENT ORDER** 

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

- 1. Respondent was the holder of North Carolina certificate number 17243 as a Certified Public Accountant.
- 2. On April 19, 1993, in an Order issued by the Board as a result of a public hearing, Respondent's CPA certificate was revoked for a period of two years. (Exhibit 1)
- 3. As of this date, Respondent has never applied, pursuant to 21 NCAC 8I .0104, for modification of discipline and the reinstatement of his CPA certificate.
- 4. In November of 2001, the North Carolina State Bar's (State Bar) Hearing Committee issued a Findings of Fact, Conclusions of Law, and Order of Discipline (Order) regarding conduct by Respondent in his capacity as an attorney and fiduciary. (Attached hereto as Exhibit 2 and incorporated by reference as if set out fully herein.)
- 5. Said Order suspended Respondent's license to practice as an attorney for five (5) years. The Order stated that "Four years of the five-year suspension shall be an active suspension of the defendant's law license..." with the last year of the suspension being stayed if Respondent has completed certain other specified conditions.
- 6. In January of 2003, the State Bar's Hearing Committee issued a Consent Order of Discipline (Consent Order) regarding conduct by Respondent in his capacity as an attorney and fiduciary. (Attached hereto as Exhibit 3 and incorporated by reference as if set out fully herein.)
- 7. Said Consent Order extended the previous suspension of Respondent's license to practice as an attorney by two (2) years, effective beginning November 13, 2005. The Consent Order further stated that Respondent "may apply to the Disciplinary Hearing Commission for a stay of the balance of the

Consent Order - 2
James Guthrie Huff, Jr.

BOARD SEAL

suspension at the end of the first year..." based on Respondent's completion of certain other specified conditions.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

- 1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. Respondent's actions as set out above and as described in Exhibits 2 and 3 constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0201, .0202, .0203, .0204 (b), .0209, and .0212.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate is permanently revoked.

CONSENTED TO THIS THE 17th DAY OF March, 2003.		
James 6 Huff Jr.		
Respondent		
APPROVED BY THE BOARD THIS THE <b>28</b> DAY OF <b>2003</b> .		
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS		

NORTH CAROLINA WAKE COUNTY

## BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE #: 9212-130

IN THE MATTER OF: James G. Huff. #17243 Respondent

## **BOARD ORDER**

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds that:

Respondent is the holder of a certificate as a Certified Public 1. Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Respondent requested and was granted by the Board retired status 2. based on no earned compensation for current personal services in

any job.

Respondent provided accounting, tax, and attest services to clients in 3. the public practice of accountancy while on retired status.

Respondent signed as a CPA and had notarized two affidavits to be 4.

presented by a client to small Claims Court in Wake County.

Respondent's use of the CPA title while on retired status is a violation 5. of the North Carolina Accountancy Laws and Rules.

# BASED ON THE FOREGOING, the Board orders that:

The Certified Public Accountant certificate issued to Respondent, James G. 1. Huff, Jr., is hereby revoked for a period of two years.

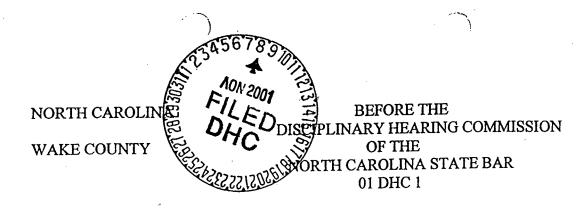
This the 19th day of April, 1993.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

William Butter President

Exhibit



THE NORTH CAROLINA STATE BAR, Plaintiff v.	) ) ) FINDINGS OF FACT, ) CONCLUSIONS OF LAW, AND ) ORDER OF DISCIPLINE
JAMES G. HUFF JR. Attorney  Defendant	)

This matter was heard on Wednesday, July 11, 2001 before a hearing committee of the Disciplinary Hearing Commission composed of Joseph G. Maddrey, Chair; Carlyn G. Poole, and Lorraine Stephens. The defendant, James G. Huff Jr., was represented by Dudley A. Witt and David B. Freedman. The plaintiff was represented by Fern Gunn Simeon. Based upon the pleadings, the stipulated facts and the evidence introduced at the hearing, the hearing committee hereby enters the following:

## FINDINGS OF FACT

- 1. The North Carolina State Bar is a body duly organized under the laws of North Carolina and is the proper party to bring this proceeding under the authority granted it in Chapter 84 of the North Carolina General Statutes and the Rules and Regulations of the North Carolina State Bar.
- 2. The defendant was admitted to the North Carolina State Bar in 1993 and was at all times relevant hereto licensed to practice law in North Carolina, subject to the rules, regulations, Rules of Professional Conduct, and Revised Rules of Professional Conduct of the North Carolina State Bar.
- 3. During all times relevant hereto the defendant was actively engaged in the practice of law in Raleigh, North Carolina, and maintained a law office in Raleigh, North Carolina.

Exhibit 2

- 4. The defendant was properly served with process and the hearing was held with due notice to all parties.
- 5. The defendant maintained an attorney trust account (hereafter, trust account) at Wachovia Bank, account number 6266-070580.
- 6. The defendant maintained an operating account at Wachovia Bank, account number 6262-070898.
- 7. On or about October 18, 1999, the defendant prepared a deposit slip that provided for the deposit of a total of \$123,941.13 into his operating account, account number 6262-070898. The \$123,941.13 were funds that the defendant collected for a real estate closing that he handled for Garnant Magee Jasper (hereafter Jasper).
- 8. The \$123,941.13 from the Jasper closing should have been deposited into the defendant's trust account and disbursed in accordance with the closing statement.
- 9. Between October 19 and October 21, 1999, six checks drawn on the defendant's trust account in the amount of \$111,960.56 for payment of expenses in the Jasper closing cleared the defendant's trust account. There were no funds belonging to Jasper in the defendant's trust account between October 19 and October 21, 1999.
- 10. Prior to October 21, 1999, the defendant handled several other closings and deposited funds into his trust account on behalf of the following clients: Terry and Millicent Snow, Larry and Beverly Hartbarger, Hava Silverstein, Ellen and Samuel Ballard, Dick and Kurmaskie, Louis Marinello, Peggy and Chris Crocker, Gary and Deborah Stone, Scott Wallace, Faye B. Frazier, and Melvin and Mattie Davis.
- 11. On October 21, 1999, there should have been a balance of \$44, 865.91 in the defendant's trust account on behalf of Terry and Millicent Snow, Larry and Beverly Hartbarger, Hava Silverstein, Ellen and Samuel Ballard, Dick and Kurmaskie, Louis Marinello, Peggy and Chris Crocker, Gary and Deborah Stone, Scott Wallace, Faye B. Frazier, and Melvin and Mattie Davis because checks written on behalf of those clients had not cleared the defendant's trust account on October 21, 1999.
- 12. On October 21, 1999, the balance in the defendant's trust account dropped below \$44, 865.91, the amount that should have been in his trust account for Terry and Millicent Snow, Larry and Beverly Hartbarger, Hava Silverstein, Ellen and Samuel Ballard, Dick and Kurmaskie, Louis Marinello, Peggy and Chris Crocker, Gary and Deborah Stone, Scott Wallace, Faye B. Frazier, and Melvin and Mattie Davis.
- 13. There was a balance of \$2,539.91 in the defendant's trust account on October 21, 1999.
- 14. On October 21, 1999, there was not enough money in the defendant's trust account to pay outstanding checks from the closings for the defendant's clients: Terry

and Millicent Snow, Larry and Beverly Hartbarger, Hava Silverstein, Ellen and Samuel Ballard, Dick and Kurmaskie, Louis Marinello, Peggy and Chris Crocker, Gary and Deborah Stone, Scott Wallace, Faye B. Frazier, Melvin and Mattie Davis, and Garnant Magee Jasper.

- 15. The defendant's trust account bank records reflect that a deposit of \$123,941.13, the Jasper closing funds, was credited to the defendant's trust account on October 22, 1999.
- 16. With respect to the Jasper closing funds, in 1999 the North Carolina State Bar investigated two checks that were presented to the defendant's trust account for payment, but there were insufficient funds in his trust account to pay those checks.
- 17. Pursuant to the State Bar's NSF check program, Harry B. Warren (hereafter, Warren) sent a letter dated December 15, 1999 to the defendant and asked that he provide an explanation for the NSF checks.
- 18. The defendant responded in a letter dated January 5, 2000 to Warren that the Jasper closing funds were "inadvertently put in our operating account instead of our trust account. The deposit was taken to the bank by a new employee on the 18<sup>th</sup> so I did not catch the error nor did the bank."
- 19. The defendant also sent Warren a copy of the deposit slip that the defendant prepared, depositing the Jasper closing funds into the defendant's operating account.
- 20. The defendant never told Warren that it was the defendant's actions that caused the Jasper closing funds to be deposited into his operating account instead of his trust account.
- 21. The defendant's January 5, 2000 response to Warren was deceptive and misleading.
- 22. On May 11, 1999, the defendant represented Terry M. Snow and his wife, Millicent A. Snow (hereafter, the Snows), in a real estate closing.
- 23. According to the settlement statement, the defendant was supposed to disburse \$5,580.47 to First Union National Bank (FUNB) to pay off a second mortgage for the Snows.
- 24. By letter dated October 15, 1999, the defendant told the Snows that he sent a check to FUNB to pay off the loan in May 1999. The defendant told the Snows that FUNB sent the payoff check back to him because someone other than the defendant had paid off the loan.
- 25. On or about October 15, 1999, the defendant's office sent trust account check number 6131 in the amount of \$5,580.47 to the Snows.

- 26. The defendant failed to return \$5,580.47 to the Snows for several months.
- 27. The defendant represented William Riddle and wife, Rebecca (hereafter, Riddles) in a real estate closing on September 30, 1999.
- 28. The lender, First Tennessee Bank, over-funded the Riddles' loan by \$7,000.00. The Riddles were due a refund of \$7,000.00.
- 29. The defendant did not refund the \$7,000.00 to the Riddles until January 13, 2000.
- 30. On October 21, 1999, the balance in the defendant's trust account dropped below \$7,000.00. There was \$2,539.91 in the defendant's trust account on October 21, 1999.
- 31. On October 21, 1999, there was not enough money in the defendant's trust account to pay the \$7,000.00 that was due the Riddles.
- 32. The defendant represented Samuel Ballard (hereafter, Ballard) in a real estate closing on October 15, 1999.
- 33. The lender, American Wholesale Lender, over-funded the Ballard loan by \$2,065.00.
- 34. The defendant did not refund the \$2,065.00 to American Wholesale Lender until April 2000.
  - 35. The defendant handled real estate closings for clients in 1998 and 1999.
- 36. On several occasions, the defendant disbursed more money in a closing than he received for the client; thus, leaving a shortage of funds or a negative balance for another client whose funds were on deposit in the defendant's trust account.
- 37. These negative balances for clients were brought to the defendant's attention by an employee, James Duley. As of the date of the disciplinary hearing on July 11, 2001, many of the defendant's former clients still have negative balances.
- 38. The defendant represented Maurice Robinson in a closing on April 28, 1999. There was a shortage of closing funds because the defendant failed to reduce the amount of the broker's commission by the amount of the broker's credit.
- 39. There was a shortage of \$477.50 in the Robinson closing. The defendant spent other clients' money to pay all of the expenses in the Robinson closing.

- 40. The defendant represented Barry Dudley in a closing on July 15, 1999. There was a shortage of closing funds because the defendant failed to reduce the amount of the broker's commission by the amount of the broker's credit.
- 41. There was a shortage of \$1,237.95 in the Dudley closing. The defendant spent other clients' money to pay the \$1,237.95 needed to pay all of the expenses in the Dudley closing.
- 42. The defendant represented Blazej Sonnenberg and his wife in a closing on July 15, 1999. The Sonnenbergs paid a \$1,000.00 earnest money deposit to the realtor, York Properties, before the closing. The defendant should have deducted the \$1,000.00 earnest money deposit from York Properties' commission at the time of the closing. Instead, the defendant overpaid York Properties by \$1,000.00.
- 43. There was a shortage of \$1,000.00 in the Sonnenberg closing. The defendant spent other clients' money to pay all of the expenses in the Sonnenberg closing.
- 44. The defendant misappropriated other clients' money when he spent their money to pay the expenses in the Robinson, Dudley, and Sonnenberg closings.
- 45. The defendant did not have the permission of his other clients whose funds were in his trust account to spend their money to pay the closing expenses of Robinson, Dudley, and Sonnenberg.
- 46. The defendant deposited personal funds in the amount of \$2,715.45 into his trust account to replace other clients' money that was used to pay the closing expenses of Robinson, Dudley, and Sonnenberg.
- 47. In 1999, the defendant handled closings for the clients listed below. In each of the closings, the defendant disbursed more money than he received from the lenders because he overpaid the brokers at closing. The clients and the shortages were as follows:

a. Poston	\$750.00
b. Vereen	\$ 3.54
c. Sims	\$177.02
d. Phillips	\$415.00

- 48. The defendant misappropriated other clients' money that was in his trust account when he spent their money to pay the closing expenses for Poston, Vereen, Sims and Phillips.
- 49. The defendant did not have the permission of his other clients whose funds were in his trust account to spend their money to pay the closing expenses of Poston, Vereen, Sims and Phillips.

50. The defendant failed to record the deeds of trust on the date that the loan was closed and the funds were disbursed in the following client's closings:

	Date of Closing	Date deed of trust recorded
Mary Dunlap	March 24, 1999	May 26, 2000
Clarence Dunn	April 7, 1999	August 7, 2000
Deborah Irwin	April 2, 1999	June 1, 2000
Norman S. Jones	October 25, 1999	April 26, 2001
Terry Snow	May 11, 1999	August 3, 1999
McCasson Taborn	March 26, 1999	June 8, 2000

- 51. From November 1998 to June 1999, the defendant did not obtain promptly final title insurance policies in at least 30 loan closings for Investors Title Insurance and 90 loan closings for Chicago Title Insurance Company, although funds were paid at the closings to purchase title insurance.
- 52. The title insurance companies would not issue title policies because of the defendant's failure to record the deed of trust or some other instrument, failure to send a lien affidavit, or failure to include a legal description of the encumbered property on a deed of trust.
- 53. In late 1998 or early 1999, the defendant began handling refinances for Perennial Mortgage Group (hereafter, PMG).
- 54. The defendant charged the borrower in PMG closings an attorney's fee. The defendant charged the borrower referred to him by PMG \$100.00 more in a refinance than the borrower who was not referred to him by PMG for a refinance.
- 55. The defendant took \$100.00 from his attorney's fee and paid PMG \$100.00 for each refinance he completed for a PMG borrower.
- 56. From February to December 1999, the defendant paid PMG a total of \$17,800.00.
- 57. The defendant's misappropriations of client funds were not intentional acts. Rather, the misappropriations were due to the defendant's incompetence or gross negligence in handling real estate closings and his clients' funds.

Based upon the foregoing Findings of Fact, the hearing committee enters the following:

# CONCLUSIONS OF LAW

- 1. All parties are properly before the hearing committee and the committee has jurisdiction over James G. Huff Jr., the defendant, and the subject matter.
- 2. The defendant's conduct, as set out in the Findings of Fact above, constitutes grounds for discipline pursuant to N.C. Gen. Stat. § 84-28(b)(2) as follows:
- (a) By misappropriating all or a portion of client funds which he should have held in trust for the benefit of his clients: Terry and Millicent Snow, Larry and Beverly Hartbarger, Hava Silverstein, Ellen and Samuel Ballard, Dick and Kurmaskie, Louis Marinello, Peggy and Chris Crocker, Gary and Deborah Stone, Scott Wallace, Faye B. Frazier, and Melvin and Mattie Davis, the defendant failed to hold client funds in his trust account in violation of Revised Rule 1.15-1(a) and (c).
- (b) By misappropriating all or a portion of client funds which he should have held in trust for the benefit of his clients, the Riddles, the defendant failed to hold client funds in trust in violation of Revised Rule 1.15-1(a) and (c).
- (c) By failing to return promptly money that belonged to the Snows, the Riddles, and Ballard, the defendant failed to promptly pay or deliver to the client those funds belonging to the client to which the client is entitled in the possession of the lawyer or held in a trust account by the lawyer in violation of Rule 1.15-2(h).
- (d) By misappropriating other clients' funds to pay the closing expenses for Robinson, Dudley, and Sonnenberg, the defendant failed to hold client funds in trust in violation of Rule 1.15-1(a) and (c).
- (e) By depositing his personal funds into his trust account to replace the money he had taken from other clients to pay the expenses in the Robinson, Dudley, and Sonnenberg closings, the defendant commingled personal funds with client funds in violation of Rule 1.15-1(e).
- (f) By misappropriating other clients' funds to pay the closing expenses for Poston, Vereen, Sims and Phillips, the defendant failed to hold client funds in trust in violation of Rule 1.15-1(a) and (c).
- (g) By failing to record promptly the deeds of trust relative to his clients' closings, the defendant failed to act with reasonable diligence and promptness in representing a client in violation of Rule 1.3.
- (h) By failing to send promptly necessary documents to the title insurance companies so that the companies could issue title policies in various closings, the

defendant failed to act with reasonable diligence and promptness in representing a client, in violation of Rule 1.3.

(i) By paying PMG \$100.00 from his attorney's fee for each real estate closing he completed, the defendant shared legal fees with a non-lawyer in violation of Rule 5.4(a).

During the second or disciplinary phase of the hearing, both the plaintiff and the defendant offered witnesses and the hearing committee hereby makes the following:

#### ADDITIONAL FINDINGS OF FACT

- 1. The defendant stopped practicing law in late January or early February 2001.
- 2. The defendant and the North Carolina State Bar consented to the appointment of a trustee to the defendant's law practice.
- 3. On February 16, 2001, a Wake County Superior Court judge appointed Attorney James K. Pendergrass (hereafter, Pendergrass) as the trustee to protect the interests of the defendant's clients and provide an accounting of the defendant's trust account to the court either annually or at the completion of the disbursement of funds from the defendant's trust account.
- 4. Pendergrass secured over 200 real estate files from the defendant's office and has begun to review the files to determine if the closing transactions were completed.
- 5. According to Pendergrass, he has observed many problems in the defendant's client's real estate files. Some of the problems are: funds were disbursed prior to documents being recorded, documents were recorded without titles updated, deeds of trust were recorded prior to deeds, deeds of trust were recorded without deeds being on record, documents not recorded for months, mail containing lender's documents (some of the documents were recorded and some of the documents were not recorded because the letters were never opened), original documents not returned to lenders, almost no final title policies obtained for lenders or owners, and hundreds of checks retained in files and not given to vendors and clients.
- 6. Pendergrass also testified that his preliminary audit of the defendant's trust account indicates that there is a \$10,000 to \$12,000 shortage in the defendant's trust account.
- 7. Pendergrass is trying to correct the many problems he has found in the defendant's clients' real estate files. He expects that it will take at least two years to complete his work as trustee of the defendant's law practice.

- 8. The defendant received an attorney's fee in every real estate closing he handled, despite the numerous problems and deficiencies pointed out to him by James Duley and those problems and deficiencies found by Pendergrass.
- 9. The defendant has dealt with personal problems of alcoholism and depression. He has received counseling for those problems.
- 10. The defendant is working with the PALS/FRIENDS program to deal with his alcoholism and depression.

Based upon the foregoing Findings of Fact and Conclusions of Law and upon the evidence and arguments of the parties concerning the appropriate discipline, the hearing committee hereby makes additional

# FINDINGS OF FACT REGARDING DISCIPLINE

- 1. The defendant's misconduct is aggravated by the following factors:
  - (a) a pattern of misconduct;

(b) multiple offenses;

- (c) submission of false evidence, false statements or other deceptive practices during the disciplinary process (the NSF checks investigation);
  - (d) vulnerability of the victims/clients; and
  - (e) substantial experience in the practice of law
  - 2. The defendant's misconduct is mitigated by the following factors:
    - (a) absence of a prior disciplinary record;
    - (b) personal or emotional problems;
    - (c) physical or mental disability or impairment; and
    - (d) remorse.
  - 3. The aggravating factors outweigh the mitigating factors.

Based upon the foregoing aggravating and mitigating factors and the arguments of the parties, the hearing committee hereby enters the following

# ORDER OF DISCIPLINE

1. The license of James G. Huff Jr., the defendant, is hereby suspended for five years. Four years of the five-year suspension shall be an active suspension of the defendant's law license, with the last year of the five-year suspension stayed upon the following terms and conditions:

- a. The defendant shall submit his license and membership card to the Secretary of the North Carolina State Bar no later than 30 days from service of this order upon the defendant.
- b. The suspension will become effective 30 days from service of this order upon the defendant and will continue for a period of not less than 48 consecutive months.
- c. During the four-year active suspension period, the defendant shall comply with the following:
  - i. He shall not violate any state or federal laws.
- ii. He shall not violate any provisions of the Revised Rules of Professional Conduct or the rules of ethics in effect during the period of active suspension.
- iii. He shall satisfy the mandatory continuing legal education requirements of the North Carolina State Bar during each of the years of the active suspension.
- iv. He shall obtain a mental assessment by a licensed psychiatrist. Prior to the defendant receiving the assessment from the licensed psychiatrist, he must submit the psychiatrist's name to the North Carolina State Bar to obtain the State Bar's approval of the psychiatrist. The purpose of the mental assessment is to determine the defendant's mental fitness to practice law. The defendant shall sign a waiver that allows his treating psychiatrist to release information to the North Carolina State Bar about his prognosis, treatment and diagnosis.
- 2. The defendant may seek reinstatement of his license to practice law upon filing a written petition and demonstrating compliance with the following conditions:
  - a. The defendant shall not violate any state or federal laws during the period of active suspension.
  - b. The defendant shall not violate any provisions of the Revised Rules of Professional Conduct or the rules of ethics in effect during the period of active suspension.
  - c. The defendant shall satisfy the mandatory continuing legal education requirements of the North Carolina State Bar during each year of the four-year active suspension.
  - d. The defendant shall complete a course on trust account management that is offered by a North Carolina State Bar approved continuing

legal education provider, if such a course is offered during the four-year active suspension period.

- e. The defendant shall complete any recommended treatment by the assessing licensed psychiatrist and he shall obtain an opinion that he does not suffer from any mental or emotional problems that would interfere with his performance of the obligations necessary to practice law.
- f. The defendant shall comply with and satisfy all court orders or judgments entered against him respecting restitution to the victims of his misconduct.
- g. The defendant shall reimburse all clients whose funds were unintentionally misappropriated, the amount to be determined and certified to the North Carolina State Bar by James Pendergrass, trustee of the defendant's law practice.
- h. The defendant shall pay Pendergrass's trustee fee or reimburse the North Carolina State Bar if the State Bar has paid Pendergrass's trustee fee.
- i. The defendant shall pay all costs incurred in this disciplinary proceeding and taxed against him, including the costs of his deposition and the deposition of Harry Warren.
- j. The defendant shall comply with all provisions of Rule .0124 and .0125(b) of the North Carolina State Bar's Discipline and Disability Rules;
- k. The defendant shall take and successfully complete a law office management course that is approved by the North Carolina State Bar Board of Continuing Legal Education.
- 3. Upon entry of an order staying this suspension and granting the reinstatement of the defendant's license to practice law, the order of stayed suspension shall continue in force for the balance of the term of the suspension, provided that the defendant complies with the following conditions:
  - a. The defendant shall violate no federal or state laws.
  - b. The defendant shall violate no provisions of the Revised Rules of Professional Conduct or the rules of ethics in effect at the time of the stayed suspension.
  - c. The defendant shall not handle client or fiduciary funds, except those paid as fees that are presently owed to the defendant.
    - d. The defendant shall not handle any real estate matters,

including real estate closings during the one-year stayed suspension.

- e. The defendant shall satisfy the mandatory continuing legal education requirements of the North Carolina State Bar during the one year stayed suspension.
- f. The defendant shall pay any costs incurred in connection with his reinstatement proceeding and assessed against him.
- g. During the one year stayed suspension, the defendant shall at his own expense hire a law office management consultant to review the defendant's files and law office practices to determine that he is complying with the State Bar's rules of ethics, particularly those rules related to his handling of client funds. The State Bar must approve the law office management consultant before the defendant hires him or her. The law office management consultant will make quarterly reports to the State Bar about the defendant's law practice.
- 4. If the suspension of the defendant's law license is not stayed, or if the suspension is stayed and the stay is later lifted, the defendant must prove that the conditions recited in paragraph 2 above have been complied with prior to being reinstated.
- 5. The defendant shall pay the costs of this proceeding, as assessed by the Secretary of the N.C. State Bar, no later than 30 days from the date that this order is served upon him.

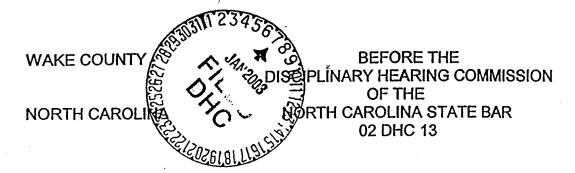
Signed by the chair with the consent of the other hearing committee members, this

he day o

Joseph G. Maddrey

Chairman,

Hearing Committee



THE NORTH CAROLINA STATE BAR, )		) ) ) CONSENT ORDER OF DISCIPLINE
<b>v.</b>		) )
JAMES G. HUFF JR.,	Defendant	) ) )

This matter came before a Hearing Committee of the Disciplinary Hearing Commission composed of Stephen E. Culbreth, Chair; Carlyn G. Poole, and Betty Ann Knudsen, pursuant to Section .0114 of the Discipline and Disability Rules of the North Carolina State Bar (hereafter "Bar Rules"). Dudley Witt represented the defendant, James G. Huff Jr. Bobby D. White represented the plaintiff. Both parties stipulate and agree to the findings of fact and conclusions of law recited in this consent order and to the discipline imposed. Based upon the consent of the parties the hearing committee hereby enters the following:

## FINDINGS OF FACT

- 1. Plaintiff, the North Carolina State Bar (hereafter "State Bar"), is a body duly organized under the laws of North Carolina and is the proper party to bring this proceeding under the authority granted it in Chapter 84 of the General Statutes of North Carolina, and the Rules and Regulations of the North Carolina State Bar promulgated thereunder.
- 2. Defendant, James G. Huff, Jr., (hereafter "Huff"), was admitted to the North Carolina State Bar on or about June 11, 1993 and is, and was at all times referred to herein, an Attorney at Law licensed to practice in North Carolina, subject to the rules, regulations, and the Revised Rules of Professional Conduct of the North Carolina State Bar and the laws of the State of North Carolina.
- 3. During the times relevant to this complaint, Huff actively engaged in the practice of law in the State of North Carolina and maintained a law office in the city of Raleigh, Wake County, North Carolina.

Exhibit3

- 4. Huff was properly served with process and a hearing in this matter was scheduled with due notice to all parties.
  - 5. Huff waived his right to a formal hearing.
- 6. During calendar year 2000, Huff employed in his law office persons to whom he paid regular wages (hereafter, "employees").
- 7. As an employer, Huff was required by law to deduct and withhold from his employees' wages amounts sufficient to pay all or part of each employee's state and federal tax liabilities (hereafter, "withholding funds").
- 8. As an employer, Huff was required to file tax returns accounting for the amount withheld from his employees' wages. Huff was required to file these returns on a quarterly and annual basis with the United States Internal Revenue Service (hereafter, "IRS").
- 9. Huff filed with the IRS his federal quarterly and annual tax returns for employee withholding taxes for the year 2000. The returns listed the amount of tax withheld from employee wages.
- 10. Huff knew and withheld the amount of tax from his employees' wages that he was to hold in trust to pay the tax due for his employees.
- 11. Huff knowingly failed to hold the withheld funds in trust for payment to the IRS on behalf of his employees.
- 12. Huff knowingly failed to timely pay to the IRS the withholding funds for the 2000 tax year.
- 13. As of January 2001 Huff's unpaid and delinquent federal employee withholding taxes for tax year 2000 exceeded \$20,000.
- 14. Huff used the withheld funds for his personal benefit without the knowledge or consent of his employees when he was required to hold the funds in trust.

# ADDITIONAL FINDINGS OF FACT REGARDING DISCIPLINE

15. In 01 DHC 1, Huff was disciplined by the Disciplinary Hearing Commission of the North Carolina State Bar for, *inter alia*, misappropriating client funds, failing promptly to pay or deliver client funds to clients, and commingling personal and client funds.

- 16. The Disciplinary Hearing Commission in 01 DHC 1 entered an order suspending Huff's law license for five years. Four years of the five-year suspension was designated as active. Huff could apply for a stay of the final year upon compliance with certain terms and conditions enumerated in the order.
- 17. Huff's failure to hold and pay over withholding funds to the Internal Revenue Service as required by law occurred during the same time period as the matters considered by the Disciplinary Hearing Commission in 01 DHC 1 and stemmed from Huff's failure to properly manage and supervise the operations of his law office.
- 18. Huff suffered from personal or emotional problems resulting from physical or mental disability or impairment at the time of the conduct herein.

Based upon the consent of the parties and the foregoing Findings of Fact, the hearing committee enters the following:

## **CONCLUSIONS OF LAW**

- 1. All parties are properly before the hearing committee and the committee has jurisdiction over Huff and the subject matter of this proceeding.
- 2. Huff's conduct, as set out in the Findings of Fact above, constitutes grounds for discipline pursuant to N.C. Gen. Stat. § 84-28(b)(2) as follows:
  - a. By willfully failing to pay over the withholding funds for payment of his employee's taxes in violation of 26 U.S.C. § 7202, Huff committed a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer in violation of Rule 8.4(b); and engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation in violation of Rule 8.4(c);
  - b. By willfully failing to hold employee withholdings in trust, in violation of 26 U.S.C. §7501, Huff committed a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer in violation of Rule 8.4(b); and engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation in violation of Rule 8.4(c);
- 3. Huff has waived any right to a formal hearing in this matter and consents to this Order of Discipline. Further, Huff waives any right to appeal this Consent Order or challenge the sufficiency of the Findings of Fact.

Based upon the foregoing findings of fact and conclusions of law and the consent of the parties, the hearing committee enters the following:

## ORDER OF DISCIPLINE

- 1. Huff's law license is hereby suspended for two years, effective November 13, 2005. Huff may apply to the Disciplinary Hearing Commission for a stay of the balance of the suspension at the end of the first year upon written petition and a showing of compliance with the following conditions:
  - a. Huff has not violated any state or federal laws;
  - b. Huff has not violated any provisions of the Revised Rules of Professional Conduct or applicable rules of ethics, at any time on or after November 13, 2001;
  - Huff has satisfied the mandatory continuing legal education requirements imposed on active member of the North Carolina State Bar for each year over the period of active suspension;
  - d. Huff has obtained a mental and physical examination from a psychiatrist approved by the North Carolina State Bar and has provided the Office of Counsel with a release authorizing his psychiatrist to release information about his diagnosis, treatment, and prognosis with representatives of the Office of Counsel;
  - e. Huff has provided a written certification from his psychiatrist indicating that Huff does not suffer from any mental or physical condition that significantly impairs his professional judgment, performance or competence. The psychiatrist's certification must be submitted to the North Carolina State Bar Office of Counsel at least 30 days before the filing of the petition seeking reinstatement;
  - f. Huff has completed a course in trust account management provided by a sponsor approved by the North Carolina State Bar;
  - g. Huff has paid all costs in all proceedings with the State Bar, all Client Security Fund assessments, and all membership fees and any other fees or assessment owed to the North Carolina State Bar;
  - h. Huff has complied with the provisions of Rules .0124 and .0125 of the North Carolina State Bar Discipline & Disability Rules;

- Huff has paid for the services of James Pendergrass, the trustee of his law practice, or has reimbursed the North Carolina State Bar if the State Bar has paid the trustee's fees;
- j. Huff has paid all taxes, interest and penalties owed to all federal and state taxing authorities, and has timely filed all returns, including attachments and schedules;
- k. Huff has complied with the terms of all court orders and judgments entered against him respecting restitution to the victims of his misconduct;
- Huff has reimbursed the Client Security Fund of the North Carolina State Bar for all sums disbursed by the Fund as a result of his misconduct; and
- m. Huff has hired, at his own expense, a law office management consultant approved by the North Carolina State Bar, to monitor his handling of client matters and compliance with the Revised Rules of Professional Conduct.
- 2. Upon entry of an order staying the suspension of Huff's law license, the stay of the suspension shall continue in force provided that Huff complies with the following conditions:
  - a. Huff shall violate no state or federal law;
  - b. Huff shall violate no provisions of the applicable Revised Rules of Professional conduct in effect at the time;
  - Huff shall not handle client or fiduciary funds, except funds paid to him as fees that are fully earned;
  - d. Huff shall not handle any real estate matters, including real estate closings;
  - e. Huff shall pay all costs associated with the petition for a stay of the suspension of his law license;
  - f. Huff shall meet with his approved law office management consultant at least monthly, beginning on the 1<sup>st</sup> day of the month immediately following the entry of the order staying the suspension of Huff's law license. Huff shall ensure that the consultant provides written reports to the North Carolina State Bar at least once each quarter throughout the following year;

- g. Huff shall comply with the treatment plans and orders of his approved psychiatrist and shall provide the North Carolina State Bar Office of Counsel with a waiver authorizing his psychiatrist to discuss Huff's treatment and compliance with representatives of the Office of Counsel; and
- h. Huff shall satisfy the mandatory continuing legal education requirements of the North Carolina State Bar.
- 3. If the suspension of Huff's law license is not stayed or if the suspension is stayed but the stay is later lifted, Huff must comply with all the conditions set out in paragraph 1 (a) – (m) above prior to filing a petition for reinstatement of his law license.

Signed by the undersigned hearing committee chair with the consent of the other hearing committee members.

This the that day of January

Stephen E. Culbreth. Disciplinary Hearing Committee

Seen and consented to by:

Dudley Witt, Attorney for the Defendant

James 6 · Huff Jr. James G. Huff, Jr., Defendant

Bobby D. White, Attorney for the North Carolina State Bar

NORTH CAROLINA WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE #: 200304-010

IN THE MATTER OF: Richard B. Hill, #12623

**ORDER** 

THIS CAUSE coming before the Board on April 28, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

#### FINDINGS OF FACT

- 1. Richard B. Hill is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
  - 2. In October of 2000, the Board suspended Richard B. Hill's certificate for thirty (30) days, stayed the suspension, placed his certificate on conditional status for one (1) year, and fined him a \$200.00 civil penalty because he failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12 (8c) and 21 NCAC 8M .0102.
  - 3. Again in 2002, Richard B. Hill failed to timely obtain an SQR in accordance with provisions as required by NCGS 93-12 (8c) and 21 NCAC 8M .0102.
  - 4. Richard B. Hill subsequently provided documentation to the Board that his SQR was completed less than 60 days from the required completion date.

#### CONCLUSIONS OF LAW

1. Richard B. Hill's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

BASED ON THE FOREGOING, the Board orders that:

1. Within one hundred twenty (120) days of the date of this Order, Richard B. Hill shall complete and provide verification of the completion

Board Order - 2 Richard B. Hill

of the eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA) which may not be included in Richard B. Hill's annual forty (40) hour CPE requirement for 2003.

2. Richard B. Hill's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 28th day of April, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

> BY:\_\_\_\_\_\_ Procident

NORTH CAROLINA WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE #: 200304-011

IN THE MATTER OF: Robert A. Neill, #7956

ORDER

THIS CAUSE coming before the Board on April 28, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

## **FINDINGS OF FACT**

- 1. Robert A. Neill is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. Robert A. Neill failed to ensure that his firm timely obtained a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12 (8c) and 21 NCAC 8M .0102.
- 3. Robert A. Neill subsequently provided documentation to the Board that his firm's SQR was completed in excess of 120 days from the required completion date.

## **CONCLUSIONS OF LAW**

1. Robert A. Neill's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

# BASED ON THE FOREGOING, the Board orders that:

- 1. Robert A. Neill's certificate is suspended for 30 days; however, said suspension is stayed based on the completion of his firm's SQR.
- 2. Robert A. Neill shall disclose the suspension of his license whenever asked if he has ever had a license suspended or revoked.
- 3. Robert A. Neill's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.
- 4. Robert A. Neill shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2 Robert A. Neill

This the 28th day of April, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

**BOARD SEAL** 

NORTH CAROLINA WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE #: 200304-011

IN THE MATTER OF: Stephen L. Walker, #16058

**ORDER** 

THIS CAUSE coming before the Board on April 28, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

## **FINDINGS OF FACT**

- 1. Stephen L. Walker is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. Stephen L. Walker failed to ensure that his firm timely obtained a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12 (8c) and 21 NCAC 8M .0102.
- 3. Stephen L. Walker subsequently provided documentation to the Board that his firm's SQR was completed in excess of 120 days from the required completion date.

## **CONCLUSIONS OF LAW**

1. Stephen L. Walker's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

## BASED ON THE FOREGOING, the Board orders that:

- 1. Stephen L. Walker's certificate is suspended for 30 days; however, said suspension is stayed based on the completion of his firm's SQR.
- 2. Stephen L. Walker shall disclose the suspension of his license whenever asked if he has ever had a license suspended or revoked.
- 3. Stephen L. Walker's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.
- 4. Stephen L. Walker shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2 Stephen L. Walker

This the 28th day of April, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

BY: (President

NORTH CAROLINA WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE #: 200304-011

IN THE MATTER OF: David N. Wurst, #24506

**ORDER** 

THIS CAUSE coming before the Board on April 28, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

#### FINDINGS OF FACT

- 1. David N. Wurst is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. David N. Wurst failed to ensure that his firm timely obtained a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12 (8c) and 21 NCAC 8M .0102.
- 3. David N. Wurst subsequently provided documentation to the Board that his firm's SQR was completed in excess of 120 days from the required completion date.

# **CONCLUSIONS OF LAW**

1. David N. Wurst's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

# BASED ON THE FOREGOING, the Board orders that:

- 1. David N. Wurst's certificate is suspended for 30 days; however, said suspension is stayed based on the completion of his firm's SQR.
- 2. David N. Wurst shall disclose the suspension of his license whenever asked if he has ever had a license suspended or revoked.
- 3. David N. Wurst's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.
- 4. David N. Wurst shall pay a one hundred dollar (\$100.00) civil penalty.

Board Order - 2 David N. Wurst

This the 28th day of April, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

BY: C

Torth Carolina State Board of CPA Examin am Candidates by Date/I/R Exam Roster-Alpha Order

April 29, 19 3 8:52 Page

EXAM DATE	SITE SEAT I/R NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SIT' AU			OR FA
3/05	R R 0003	Adams	Russell	D.	Y	Y	Y	Y
3/05	W R 1088	Adcock	Craig	F.	Y	N	$\mathbf{N}$	$\mathbf{N}$
3/05	R R 0006	Ahmed	Sadroddin		Y	Y	Y	Y
3/05	W R 0702	Alexander	Johnnie	W.	Y	Y	Y	Y
3/05	R R 0546	Alligood	Melissa	G.	N	N	Y	Y
3/05	R 0010	Anderson	Charlotte	A.	Y	Y	Y	Y
3/05	W R 0705	Anderson	Deborah	Μ.	Y	Y	Y	Y
3/05	R R 0547	Anderson	James	R.	N	N	Y	N
3/05	R 0012	Anderson	Jason	C.	Y	Y	Y	Y
3/05	R 0548	Anderson	Jennifer	A.	N	N	N	Y
3/05	W R 1089	Armstrong	Cecil	Ε.	N	N	N	Y
3/05	R 1090	Arzonetti	Robert	H.	N	N	N	Y
3/05 3/05	R 1091 R 1092	Asbjorn Asbury	Danielle Andrew	R. J.	N N	N Y	N N	Y N
3/05	R 1092 R 1093	Ashness	Debra	A.	N	Y	N	Y
3/05	R R 0549	Atkins	David	T.	N	N	N	Y
3/05	R 0017	Atkins	Roger	V.	Y	Y	Y	Y
3/05	R 0550	Aumiller	Amy	v. А.	N	N	Y	N
3/05	W R 0707	Austin	Courtney	J.	Y	Y	Y	Y
3/05	R 1094	Austin	James	S.	N	N	N	Ÿ
3/05	R R 0018	Autry	Dana	L.	Y	Y	Y	Y
3/05	R 0019	Avant	Michelle	Н.	Y	Y	Y	Y
3/05	W R 1095	Ayers	Joel	S.	N	Y	N	Y
3/05	R 1096	Ayers	Roberta	Μ.	N	N	Y	N
3/05	R R 0021	Bailey	Debra	Α.	Y	Y	Y	Y
3/05	W R 1097	Baird	Stacey	Μ.	N	N	Y	Y
3/05	R 1098	Baity	Stephanie	L.	N	N	N	Y
3/05	R R 0022	Baker	Andrew	G.	Y	Y	Y	Y
3/05	R 0551	Baker	Joseph	В.	N	N	Y	Y
3/05	W R 0709	Ball	Heather	J.	Y	Y	Y	Y
3/05	R R 0024	Ball	Robert	L.	Y	Y	Y	Y
3/05	R 0025	Ballesteros	Jenny		Ϋ́	Y	Y	Y
3/05	R 0028	Bargoil	Gregory	S.	Y	Y	Y	Y
3/05 3/05	R 0552 W R 1099	Barker Barlow	Elizabeth Charles	В.	Y	N	N	Y
3/05	R 0711	Barrow	Jennifer	E. M.	N Y	N Y	N Y	Y Y
3/05	R R 0553	Barton	Jannica	M.	N	N	N	Y
3/05	W R 0712	Batchek	Mark	S.	Y	Y	Y	Y
3/05	R 0713	Battle	Karon	S.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	R R 0033	Battle	Regina	•	Ÿ	Ÿ	Ÿ	Ÿ
3/05	R 0554	Beam	Farell	Υ.	N	N	N	Ÿ
3/05	W R 0715	Beam	Heather	S.	Y	Y	Y	Ÿ
3/05	R 1100	Beam	Kenneth	J.	N	N	Y	N
3/05	R R 0034	Beaty	Elizabeth	C.	Y	Y	Y	Y
3/05	W R 1101	Beauchamp	Chad	L.	N	N	N	Y
3/05	R 0717	Beaumont	Mason	T.	Y	Y	Y	Y
3/05	R 1102	Beckham	Tabatha	M .	Y	N	N	N
3/05	R R 0555	Beckwith	Laura	Lee	N	N	Y	Y
3/05	R 0038	Bennett	Laura	М.	Y	Y	Y	Y

EXAM SITE SEAT LAST FIRST MIDDLE SITTING FOR DATE 1/R NO. NAME NAME NAME AU LP AR FA 3/05 W R 1103 Berchoff Steven M.
3/05 R 1104 Berry Erica M.
3/05 R 0720 Beuerlein Rosanne N.
3/05 R 0721 Bias Lorraine
3/05 R 0722 Bibler Robert D.
3/05 R 0040 Biser Kenneth R.
3/05 W R 0723 Black Catherine A.
3/05 R R 0556 Blackburn-Walton Melissa D.
3/05 W R 1106 Bland William L. 

North Carolina State Board of CPA Examin April 29, 19 3 8:52 AM Errom Candidates by Date/I/R Exam Roster-Alpha Order Page 5

EXAM	SITE SEAT	LAST	FIRST	MIDDLE	SIT		G F AR	
DATE	I/R NO.	NAME	NAME 	NAME	AU	шР	AR	
3/05	R 1133	Dyckman	Carrie	L.	N	Y	N	Y
3/05	R 1134	Easley	Jaime	Μ.	N	N	Y	Y
3/05	R 1135	Eckard	Jamie	A.	N	N	N	Y
3/05	R R 0588	Eckard	Spencer	L.	N	N	Y	Y
3/05	R 0145	Edens	Tracie	M .	Y	Y	Y	Y
3/05	R 0147	Edwards	Carlton	W.	Y	Y	Y	Y
3/05	W R 0793	Edwards	Lorine	T.	Y	Y	Y	Y
3/05	R 1136	Efird	Jennifer	В.	Y Y	N Y	N Y	Y Y
3/05 3/05	R 0794 R 0795	Elliott Ellis	Gwendolyn Jameson	М.	Y	Y	Y	Y
3/05	R R 0152	Elmore	Barbara	G.	Y	Y	Y	Y
3/05	W R 0796	Ely	Dawn	E.	Ÿ	Y	Y	Y
3/05	R 0797	Epperson	Deborah	L.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	R R 0154	Eudy	Patrick	К.	Y	Y	Y	Y
3/05	W R 0798	Eurey	Matthew	В.	Y	Y	Y	Y
3/05	R 1137	Everhart	Jennifer	М.	N	N	N	Y
3/05	R R 0158	Farley	Tonya	R.	Y	Y	Y	Y
3/05	W R 0800	Farman	Angela	N.	Y	Y	Y	Y
3/05	R R 0160	Faucette	Sheilah	Nicole	Y	Y	Y	Y
3/05	R 0161	Faulk	Terry	М.	Y	Y	Y	Y
5 5 05	R 0589 W R 0802	Fee Ferrell	Frank Richard	E. T.	N Y	N Y	Y Y	N Y
3/05	R R 0590	Figueroa	Brian	M.	Y	N	N	Y
3/05	W R 0805	Fite	Natalie	C.	Y	Y	Y	Y
3/05	R 1138	Flanagan	Christophe		Ÿ	Ÿ	Ñ	N
3/05	R 1139	Flowers	Carriea	K.	N	N	N	Y
3/05	R R 0591	Forcina	Kellianne	R.	Y	$\mathbf{N}$	N	Y
3/05	W R 0807	Ford	Clarence	Elihue	Y	Y	Y	Y
3/05	R 0808	Ford	Kimberly	A.	Y	Y	Y	Y
3/05	R R 0169	Foreman	Scott	M.	Y	Y	Y	Y
3/05	W R 0809	Forester	David	L.	Y	Y	Y	Y
3/05 3/05	R 0810 R R 0592	Forsyth	Clarice	A. E.	Y Y	Y N	Y N	Y Y
3/05	R R 0392 R 0171	Fort Foust	Julia Donna	S.	Y	Y	Y	Y
3/05	R 0593	Frank	Steven	C.	N	N	Ŷ	Ÿ
3/05	R 0172	Frazee	Sidney	В.	Y	Y	Ÿ	Ÿ
3/05	W R 0812	Frazier	Jonathan	D.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	R R 0174	Freeman	Ellis	0.	Y	Y	Y	Y
3/05	R 0594	Fritz	Patricia	R.	N	Y	N	Y
3/05	W R 1140	Fulcher	Michelle	s.	N	N	N	Y
3/05	R 0816	Fulton	Allison	A.	Y	Y	Y	Y
3/05	R R 0177	Fye	Justin	M.	Y	Y	Y	Y
3/05	W R 0817	Gabriel	Mark	A.	Y Y	Y	Y	Y
3/05 3/05	R 0818 R R 0178	Galante Galasso	Joseph Daniel	M. R.	Y	Y Y	Y Y	Y Y
3/05	W R 0819	Gallup	Malinda	C.	Y	Y	Y	Y
3705	R 0820	Gantt	Brian	F.	Y	Y	Ÿ	Y
3/05	R 1141	Gardner	Mary	Ann	Ÿ	N	N	Ÿ
3/05	R 1142	Garner	Betty	Jane	Y	N	N	Y

EXAM SITE SEAT LAST FIRST MIDDLE SITTING FOR DATE I/R NO. NAME NAME NAME AU LP AR FA | DATE | I/R NO. | NAME AU LP AR FA 

North Carolina State Board of CPA Examin April 29, 19 3 8:52 AM E Candidates by Date/I/R Exam Roster-Alpha Order Page 8

North Carolina State Board of CPA Examin April 29, 19 3 8:52 AM Error Candidates by Date/I/R Exam Roster-Alpha Order Page 9

EXAM DATE	SITE SEAT I/R NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SIT AU		G F( AR	
	R 0897 R 0898 R 1173 R R 0620 W R 1174	Leach Leak Lechleider Leden Lee	Matthew John Robert Brian Matthew	P. D. J. A. W.	Y Y Y N N	Y Y N N	Y Y N N	Y Y Y Y Y
3/05 3/05 3/05 3/05	R 0899 R 0900 R R 0621 W R 0901 R R 0622 W R 1175	Lee Lehman Lemonds Lentz Leonard Lett	So Tammy Lee David Laura Beth	M. L. A. L. C.	Y Y N Y N	Y Y N Y N	Y Y Y Y Y N	Y Y Y Y Y Y
3/05 3/05 3/05 3/05 3/05	R 0902 R R 0294 W R 1176 R R 0295 W R 0903	Lewis Lewis Li Licklider Lidberg	Jason Renee Aichun Jeffrey Donna	R. D. D. R.	Y Y N Y Y	Y Y N Y	Y Y N Y Y	Y Y Y Y Y
3/05 3/05 3/05 3/05 05 05	R R 0299 W R 0904 R 0905 R R 0623 R 0624 W R 1177	Little Little Little Lockett Loggans Long	Erica Heather Heidi Antontte Leslee Janie	A. S. C. L. B.	Y Y Y N Y	Y Y Y N N	Y Y Y Y N N	Y Y Y Y Y
3/05 3/05 3/05 3/05 3/05 3/05	R R 0303 W R 0906 R R 0304 W R 1178 R R 0625 R 0306	Lopez Love Love Lovette Loy Lucas	Ricardo Lovette Regina William Sienna Carlene	A. W. L. T. Y. A.	Y Y Y N N	Y Y Y Y N Y	Y Y Y N Y	Y Y Y N Y
3/05 3/05 3/05 3/05 3/05	W R 1179 R 0908 R R 0626 R 0627 R 0310	Lucas Lumbert Madren Makela Malaro	Howard Keith Anna Kirsi Elizabeth	L. E. N. S. N.	N Y N N Y	N Y Y N Y	Y Y N Y Y	Y Y Y Y Y
3/05 3/05 3/05 3/05 3/05 3/05	R 0628 R 0313 R 0629 R 0315 W R 1180 R R 0317	Mamedov Marc-Thrasybule Marshall Martin Martin Martinez	Badir Nancy Clair Brad Stacey Michelle	M. F. M. S. L.	Y Y N Y N	Y Y N Y N	N Y Y Y Y Y	N Y N Y Y Y
3/05 3/05 3/05 3/05 3/05 3/05	W R 0911 R 0913 R 0914 R 1181 R R 0320 R 0322	Mascia Mason Matherson Matthews Matthews Mayemba	Brian Jeffery Craig George Misty Nsumuna	J. W. Lamar L. D. P.	Y Y Y N Y	Y Y Y N Y	Y Y Y Y Y	Y Y Y N Y
3/05 05 3/05 3/05	W R 0917 R R 0323 R 0324 W R 0920	Mayers McCord McCradden McCullar	Tiffany Arica Max Robert	M. T. P. A.	У У У У	Y Y Y Y	Y Y Y Y	Y Y Y Y

North Carolina State Board of CPA Examin

Erom Candidates by Date/I/R Exam Roster-Alpha Order

EXAM SITE SEAT LAST FIRST MIDDLE SITTING FOR DATE I/R NO. NAME NAME NAME AU LP AR FA 

North Carolina State Board of CPA Examin

From Candidates by Date/I/R Exam Roster-Alpha Order

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) EXAM	SITE SEAT	LAST	FIRST	MIDDLE	SIT'	די ד אז	그 F/	7D
DATE	I/R NO.	NAME	NAME	NAME				FA
3/05	R 1217	Richey	Vonda	L.	N	N	Y	Y
3/05	R 0984	Ridley	Grace	Μ.	Y	Y	Y	Y
3/05	R R 0414	Rigg	Robin	M .	Y	Y	Y	Y
3/05	W R 0985	Risey	Michael	A.	Y	Y	Y	Y
3/05	R R 0661	Roach	Jeffrey	S.	Y	N	Y	N
3/05	W R 0986	Roach	Paula	Α.	Y	Y	Y	Y
3/05	R R 0417	Robertson	Jill	F.	Y	Y	Y	Y
3/05	R 0662	Robertson	Ramona	Brady	N	N	N	Y
3/05	R 0663	Robinson	Melissa	В.	N	N	N	Y
3/05	R 0664	Robinson	Shalita	M.	N	N	Y	Y
3/05	W R 1218	Roland	James	W.	N	N	N	Y
3/05	R 0990	Rosman	Robin	C.	Y	Y	Y	Y
3/05	R 1219	Roth	Kathy	L.	N	N	Y	Y
3/05	R 0991	Rothrock	Bradley	W.	Y	Y	Y	Y
3/05 3/05	R 0995 R 0998	Rupert	Roger	T.	Y	Y	Y	Y
3/05	R 0998 R R 0425	Saffo	William	P.	Y	Y	Y	X.
3/05	R 0665	Saine	Wanda	C.	Y Y	Y	Y	Y
3/05	R 0428	Sasser Saunders	Rudy Carol	Aycock F.	Y	N Y	N Y	N Y
3/05	R 0428	Saunders	Clint	г. J.	N	Y	N	Y
<b></b> 05	W R 1220	Saunders	Eugene	Courtney	Y	Y	N	т Ү.
05	R 1000	Sawyer	Haley	S.	Y	Y	Y	Y .
3/05	R 1221	Scales	Brandy	N.	N	N	Y	Y
3/05	R R 0667	Scepurek	Adam	R.	Y	Y	N	N
3/05	W R 1001	Schmidt	Andrew	M.	Ÿ	Ÿ	Y	Y
3/05	R R 0433	Schrufer	Darlene	L.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	W R 1222	Schuman	Michael	N.	N	N	N	Ÿ
3/05	R 1223	Scott	Thomas	M .	N	N	Y	Ÿ
3/05	R R 0668	Seals	Ronnie	G.	N	Y	Ÿ	N
3/05	R 0669	Seelman	Gary	Lee	N	N	Ÿ	Y
3/05	R 0434	Sellers	Jeremy	0.	Y	Y	Y	Y
3/05	R 0435	Sellman	Christophe	J.	Y	Y	Y	Y
3/05	R 0438	Sexton	Keith	L.	Y	Y	Y	Y
3/05	W R 1224	Shackleford	Teresa	Μ.	N	N	N	Y
3/05	R 1004	Sharpe	Krista	N.	Y	Y	Y	Y
3/05	R R 0670	Shaw	Peta-Gaye		N	Y	Y	N
3/05	W R 1225	Sheehan	Brian	C.	N	N	N	Y
3/05	R 1226	Shelton	John	Q.	N	Ν	N	Y
3/05	R 1006	Shelton	Steve	W.	Y	Y	Y	Y
3/05	R R 0442	Sherman	April	S.	Y	Y	Y	Y
3/05	W R 1008	Sherrill	Elizabeth	A.	Y	Y	Y	Y
3/05	R R 0443	Sherwood	Karlene	R.	Y	Y	Y	Y
3/05	W R 1009	Shiffert	David	M.	Y	Y	Y	Y
3/05	R 1227	Shirland	Cheryl	L.	N	N	N	Y
3/05 3/05	R 1010	Shrewsbury	Christophe		Y	Y	Y	Y
3705	R 1012 R 1025	Shrum Shubert	James	A.	Y	Y	Y	Y
3/05	R 1025 R 1228	Shuler	Katherine Sandra	Н.	Y M	Y	Y N	Y
3/05	R R 0671	Sicora	Elizabeth	Р.	N N	N N	N	Y
3/03	1/ 1/ 00/1	DICOLA	TIT Tane (II	Μ.	TA	N	N	Y

EXAM DATE	SITE SEAT I/R NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FO	
3/05 3/05	R 0672 W R 1229	Sides Siler	Ann Harriett	C. s.	N N N	N Y
3/05 3/05	R 1230 R 1231	Silver Simmons	Alicia Nicole	D. K.	N N Y N N Y	Y N
3/05	R R 0445	Simpson	Beverly	A.		Y
3/05	R 0448	Singletary	Karen	M.		Ϋ́
3/05	R 0673	Singleton	Tracie	L.		Ÿ
3/05	W R 1018	Sink	Sarah	В.		Y
3/05	R 1020	Sio	Saya	D.		Y
3/05	R R 0456	Smith	Melvin	Н.		Y
3/05	W R 1022	Smith	Pamela	M.		Y
3/05 3/05	R 1024	Smothers	Molly	В.		Y
3/05	R 1026 R R 0463	Sofsky Sowers	Donna Darsen	M. L.		Y Y
3/05	R 0674	Spaid	Sarah	L.		Y Y
3/05	R 0465	Speight	Mary	W.		Y
3/05	W R 1027	Spencer	Cynthia	L.		Ÿ
3/05	R 1028	Spencer	Tanaka	C.		Y
3/05	R 1232	Spicer	Wendy	J.	N N N	Y
3/05	R 1233	Spivey	Marcela	J.		Y
$\xrightarrow{0.5}$	R 1030	Spradling	Danielle	Y.		Y
ر 3/05	R R 0470	Spratt	Joseph	W.		Y
3/05	W R 1234 R R 0675	Stallings Stanziale	Tony Laura	D.		N
3/05	W R 1032	Starnes	Angel	T.		N Y
3/05	R R 0472	Staten	Gloria	S.		Y
3/05	R 0473	Stephens	Michael	н.		Ÿ
3/05	W R 1235	Stewart	Clint	J.		N
3/05	O R 0000	Stewart	Damuel	J.	N N N	Y
3/05	R R 0676	Stewart	Daniel	Μ.		Y
3/05	W R 1034	Stewart	Kristi	L.		Y
3/05 3/05	R 1236 R R 0475	Stewart Harman	Melanie	C.		Y
3/05	W R 1035	Stewart-Harper Stiles	Debbie Justin	7\		Y
3/05	R R 1033	Stone	Heather	A. M.		Y Y
3/05	W R 1237	Stratton	Don	Terry		N
3/05	R R 0478	Stroud	Herman	L.		Y
3/05	W R 1238	Stuart	David	H.		Y
3/05	R 1019	Stubbs	Kristi	Μ.	Y  Y  Y	Y
3/05	R R 0678	Summers	Jeanne			Y
3/05	R 0480	Surratt	Christophe			Y
3/05	R 0481	Suttles	Holly	M.		Y
3/05 3/05	R 0482 W R 1239	Sutton Sylvester	Ashley Sarah	C.		Y Y
3/05	R R 0487	Tatum	Tara	F.		Х, Л
۶/05 ۲/05	R 0407	Taylor	Jackie	R.		Y
05	W R 1041	Taylor	Lisa	A.		Y
3/05	R R 0680	Templeton	David	W.		Ÿ
3/05	R 0491	Thaker	Naimish	P.		Y

North Carolina State Board of CPA Examin

Error Candidates by Date/I/R Exam Roster-Alpha Order

EXAM SITE SEAT

LAST

FIRST

MIDDLE

SITTING FOR
DATE I/R NO.

NAME

NAME

NAME

AU LP AR FA 

EXAM SITE SEAT LAST FIRST MIDDLE SITTING FOR DATE I/R NO. NAME NAME NAME AU LP AR FA AU LP AR FA 3/05 R 1065 Whitley
3/05 R 0520 Whitt
3/05 R 1066 Wicker
3/05 R 1253 Wienke
3/05 R 1254 Wilkerson
3/05 R 0695 Williams
3/05 R 1068 Williams
3/05 R 1068 Williams
3/05 R 1068 Williams
3/05 R 1070 Williams
3/05 R 1071 Williams
3/05 R 1072 Williams
3/05 R 1073 Williams
3/05 R 1074 Williams
3/05 R 1075 Williams
3/05 R 1075 Williams
3/05 R 1075 Williams
3/05 R 1079 Wilson
3/05 R 0528 Wilson
3/05 R 1079 Wilson
3/05 R 1080 Wilson
3/05 R 1081 Wood
3/05 R 1081 Wood
3/05 R 1081 Wood
3/05 R 1081 Wood
3/05 R 1084 Wright
3/05 R 1084 Wright
3/05 R 1085 Wyatt
3/05 R 1086 Yarbrough
3/05 R 1259 Yeager
David A.
3/05 R 1260 Yeatts
Rachel E.
3/05 R 1260 Yeatts
Rachel E.
3/05 R 1067 Wanfred I. [ 767 Records ]

EXAM	SITE SEAT	LAST	FIRST	MIDDLE	SIT	rino	G F	OR
DATE	I/R NO.	NAME	NAME	NAME	AU	LP	AR	FA
							·	
2/05	D T 0001	7-3 0	o ' 1	_				
3/05	R I 0001	Adam-Samura	Saidu	A.	Y	Y	Y	Y
3/05	I 0002	Adams	Jesscia	L.	Y	Y	Y	Y
3/05	I 0004	Adams	Suzanne	М.	Y	Y	Y	Y
3/05 3/05	W I 0701	Adriano	Marie	A.	Y	Y	Y	Y
3/05	R I 0005	Aggarwal	Gaurav	<b>.</b>	Y	Y	Y	Y
3/05	I 0007 I 0008	Ahrens	Amber	R.	Y	Y	Y	Y
3/05	I 0008	Ahsanuddin Alford	Anne	***	Y	Y	Y	Y
3/05	W I 0703	Allen	Darrick	н.	Y	Y	Y	Y
3/05	I 0704	Allmon	Donna	S.	Y	Y	Y	Y
3/05	R I 0011	Anderson	Amanda	T.	Y	Y	Y	Y
3/05	I 0013	Andrews	Evan Carla-Beth	A.	Y	Y	Y	Y
3/05	I 0013	Arledge		T.7	Y	Y	Y	Y
3/05	W I 0706	Arvin	Emily Sarah	W.	Y	Y	Y	Y
3/05	R I 0015	Ashburn		J.	Y	Y	Y	Y
3/05	I 0016	Ashe	Margaret Heather	O. U.	Y Y	Y	Y Y	Y Y
3/05	I 0010	Bacon	Peter		Y	Y Y	Y Y	Y
3/05	W I 0708	Baird		M .	Y	Y	Y Y	Y
3/05	R I 0023	Balk	Taylor Susan	М.	Y	Y	Y	Y
3/05 3/05	I 0025	Barber	Catherine	т	Y	Y	Y	Y
/05	I 0027	Barbour	Bradley	L. W.	Y	Y	Y	Y
3/05	I 0027	Barnette	Kenneth	C.	Y	Y	Y	Y
3/05	I 0030	Barr	Holly	J.	Y	Y	Y	Y
3/05	W I 0710	Barrett	Ryan	J.	Y	Y	Ϋ́	Y
3/05	R I 0031	Bartlett	Edwin	C.	Y	Ÿ	Y	Y
3/05	I 0032	Barwick	Cory	•	Y	Ÿ	Ý	Ý
3/05	W I 0714	Baynard	Ray	н.	Y	Ý	Ÿ	Ÿ
3/05	I 0716	Beauchamp	Lauren	W.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	R I 0035	Bellmann	Nicholas	J.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	I 0036	Bello	Sandra	· .	Ÿ	Ÿ	Ý	Ÿ
3/05	W I 0718	Benfield	Amanda	L.	Ÿ	Ÿ	Ý	Ÿ
3/05	I 0719	Benfield	James	E.	Ÿ	Ÿ	Ÿ	Ϋ́
3/05	R I 0037	Bennett	Candice	N.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	I 0039	Berry	Tara	R.	Ÿ	Ŷ	Ÿ	Ÿ
3/05	W I 1105	Black	Casey	S.	N	N	Ÿ	Ÿ
3/05	I 0724	Black	Julia	E.	Y	Y	Ÿ	Ÿ
3/05	R I 0041	Blackman	John	A.	Y	Ÿ	Ÿ	Ÿ
3/05	W I 0725	Blackman	Pamela	A.	Y	Y	Y	Y
3/05	R I 0042	Blackmon	Alisha	R.	Y	Y	Y	Y
3/05	I 0043	Blake	Brent	D.	Y	Y	Y	Y
3/05	I 0045	Blazer	Kelli	A.	Y	Y	Y	Y
3/05	I 0047	Bolick	Elizabeth	P.	Y	Y	Y	Y
3/05	W I 0726	Bonner	Caroline	E.	Y	Y	Y	Y
3/05	R I 0051	Borel	Marc	D.	Y	Y	Y	Y
3/05	W I 0727	Boulware	Rickey	D.	Y	Y	Y	Y
/05	R I 0055	Bowling	Desiree	C.	Y	Y	Y	Y
3/05	W I 0729	Bowman	Jeffrey	•	Y	Y	Y	Y
3/05	I 0730	Bowman	Todd	Μ.	Y	Y	Y	Y
3/05	R I 0057	Boykin	Jennifer	Н.	Y	Y	Y	Y

North Carolina State Board of CPA Examin

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EXAM DATE	SI I/	TE SEAT		FIRST NAME		MIDDLE NAME	SITI		FO AR	
			. – – – – – – – – – – – – – – – – – – –	NAME		NAME			AR	ГA.
3/05	R	I 0342	Messerli	Leslie	L.		Y	Y	Y	Y
3/05		I 0344	Michue	Kristy	L.		Ÿ	Ÿ	Ÿ	Ÿ
3/05		I 0928	Mickey	David	s.		Ÿ	Ÿ	Ÿ	Ÿ
3/05		I 0345	Mikula	Shane	Μ.		Ÿ	Ÿ	Ÿ	Ÿ
3/05		I 0930	Miller	Ross	•••		Y	Ϋ́	Ÿ	Ÿ
3/05		I 0347	Mohn	Elizabeth	в.		Ÿ	Ÿ	Ÿ	Y
3/05		I 0933	Mooneyham	Kenneth	R.		Ÿ	Ÿ	Ÿ	Y
•		I 0351	Moore	Christophe			Y	Ÿ	Ÿ	Ϋ́
- · /		I 0352	Moore	Erin	Ē.		Ÿ	Ϋ́	Ϋ́	Y
3/05		I 0352	Moore	Natalie	D.		Y	Y	Y	Y
3/05		I 0354	Morgan	Justin	D.		Y	Y	Y	Ϋ́
3/05		I 0934	Morgan	Kimberly	J.		Y	Y	Y	Y
•		I 0355	Morrison	Amanda	J.		Y	Y	Y	Y
3/05		I 0935	Morrison	Mary	D.		Y	Y	Y	Y
		I 0936	Mortenson	Sheryl	D. М.		Y	Y	Y	Υ
3/05		I 0938	Mosteller	Corrie			Y	Y	Y	
•		I 0357	Mukelabai		C.					Y
3/05		I 0357	Munford	Maximo	<b>1</b> . π		Y	Y	Y	Y
		I 0350		Bailey	М.		Y	Y	Y	Y
3/05		I 0359	Murchie	Teresa	L.		Y	Y	Y	Y
<u> </u>			Murphy	Amanda	J.		Y	Y	Y	Y
<del>1</del> 2 5 5 5		I 0941	Myers	Gina	W.		Y	Y	Y	Y
		I 0361	Myers	Lindsey	J.		Y	Y	Y	Y
3/05		I 0943	New	Emily	Ε.		Y	Y	Y	Y
3/05		I 0363	Newberry	Stephanie	L.		Y	Y	Y	Y
- ,		I 0364	Newton	Anthony	R.		Y	Y	Y	Y
3/05		I 0365	Niblack	Edwin	Т.		Y	Y	Y	Y
3/05	W		Norman	Julia	b.		Y	Y	Y	Y
3/05		I 0947	Norris	Kristen	L.		Y	Y	Y	Y
3/05		I 0948	Novinc	Amy	н.		Y	Y	Y	Y
3/05		I 0949	O'Connell	Brendan	Т.		Y	Y	Y	Y
	R		Oberholtzer	Amanda	J.		Y	Y	Y	Y
3/05		I 0369	Oliver	Scott	A.		Y	Y	Y	Y
3/05		I 0952	Ormsby	Miranda	Μ.		Y	Y	Y	Y
3/05		I 0953	Orr	Whitney	L.		Y	Y	Y	Y
3/05		I 0954	Osborne	Donald	L.		Y	Y	Y	Y
3/05	R :		Pappas	Andrew	W.		Y	Y	Y	Y
3/05		I 0374	Park	Sang Min			Y	Y	Y	Y
3/05	W	I 0960	Parsons	Katie	L.		Y	Y	Y	Y
3/05		I 0961	Patel	Shilpa	G.		Y	Y	Y	Y
3/05		I 0963	Peace	Marci	H.		Y	Y	Y	Y
3/05	R :		Perkinson	Jonathan	A.		Y	Y	Y	Y
3/05		I 0383	Perrin	Sarita	R.		Y	Y	Y	Y
3/05		I 0385	Peterkin	Robert	Ε.		Y	Y	Y	Y
3/05		I 0386	Peters	Gilbert	R.		Y	Y	Y	Y
3/05	W :	I 0967	Pietras	Matthew	J.		Y	Y	Y	Y
3/05	R :	I 0388	Piland	Jared	L.		Y	Y	Y	Y
)5		I 0392	Poekert	Heather	L.		Y	Y	Y	Y
3/05		I 0393	Poon	Aimee	L.		Y	Y	Y	Y
3/05	W .	I 0971	Pope	Jill	Н.		Y	Y	Y	Y
			<del>-</del>							

	EXAM DATE	SITE SI		ST FIRST ME NAME	MIDDLE NAME	SIT AU		G F AR	
	3/05 3/05	R I 039	98 Powell	Caroline Casey	W. F.	У У	Y Y	Y Y	Y Y
	3/05 3/05	I 039		Dennis Kim	R. A.	Y Y	Y Y	Y Y	Y Y
	3/05	I 09		Bruce	A. A.	Y	Y	Y	Y
	3/05	R I 040		Michael	G.	Ÿ	Ÿ	Ÿ	Ÿ
	3/05	I 040		Todd	E.	Y	Y	Y	Y
	3/05	W I 098		Krista	s.	Y	Y	Y	Y
	3/05 3/05	R I 040		Renee Leigh	L. A.	Y Y	Y Y	Y Y	Y Y
	3/05	W I 073	4	Jennifer	В.	Y	Y	Y	Y
	3/05	R I 040		Louise	W.	Ÿ	Ÿ	Ÿ	Ÿ
	3/05	W I 098		Kristina	J.	Y	Y	Y	Y
	3/05	R I 041		Gwendolyn	M.	Y	Y	Y	Y
	3/05 3/05	I 041 I 041	_	Charles Kimberly	S. L.	Y Y	Y Y	Y Y	Y Y
	3/05	W I 126		Kristin	L.	Y	Y	Y	Y
	3/05	R I 041		Jill	L.	Ÿ	Y	Ÿ	Ÿ
	3/05	W I 098		Rachel	F.	Y	Y	Y	Y
	3/05	I 098	3	Cybil	E.	Y	Y	Y	Y
	05	I 098		Thomas	F. L.	Y Y	Y Y	Y	Y
	3/05	I 042		Tammy Laura	E.	Y Y	Y Y	Y Y	Y Y
	3/05	I 042		Olivia	C.	Ý	Y	Ÿ	Ϋ́
	3/05	W I 099		Kesha	R.	Y	Y	Y	Y
	3/05	R I 042	-	Devin	P.	Y	Y	Y	Y
	3/05 3/05	W I 099 I 099	-	John	М.	Y	Y	Y	Y
	3/05	R I 042	<b>4</b>	Lyudmila Tracey	N.	Y Y	Y Y	Y Y	Y Y
	3/05	W I 099		Amy	A.	Y	Y	Ϋ́	Ϋ́
	3/05	R I 042	24 Ryon	Hazel	J.	Y	Y	Y	Y
	3/05	W I 099		Darryl	R.	Y	Y	Y	Y
	3/05 3/05	I 099 R I 042	_	Christophe		Y	Y	Y	Y
	3/05	I 042		Hillary Noema	H. E.	Y Y	Y Y	Y Y	Y Y
	3/05	I 042		Leslie	±•	Ÿ	Ÿ	Ÿ	Y
	3/05	I 043		Courtney	G.	Y	Y	Y	Y
	3/05	I 043			D.	Y	Y	Y	Y
	3/05 3/05	I 043		<b></b>	P.	Y	Y	Y	Y
	3/05	I 043 I 053		Kelly Rachel	A. L.	Y Y	Y Y	Y Y	Y Y
	3/05	W I 100		Melissa	J.	Y	Y	Y	Y
	3/05	I 100	3 Shambley	Vivian	F.	Ÿ	Y	Ÿ	Y
	3/05	R I 043		Eric	R.	Y	Y	Y	Y
	3/05	I 044	~	Jason	Т.	Y	Y	Y	Y
•	3/05 05	W I 100 R I 044	_	William Elisabeth	B. A.	Y Y	Y Y	Y Y	Y Y
	3/05	W I 100	_	Shelina	В.	Y	Y	Y	Y
	3/05	R I 044	_	Tameeka	М.	Ÿ	Ÿ	Ÿ	Ÿ

EXAM DATE	SITE SEAT		FIRST NAME	MIDDLE NAME	SITTING FOR AU LP AR FA
3/05 3/05 3/05 3/05 3/05 3/05 3/05 3/05	I 1063 I 1064 I 1067 R I 0522 I 0523 W I 1069 R I 0524 W I 1071 I 1072 I 1076 R I 0525 W I 1077 R I 0526 I 0527 W I 1080 R I 0529 I 0531 W I 1082 R I 0533 I 0534 I 0535 I 0437	Whitener Whitesides Wiles Wilkins Williams Willi	Mary Billy Mark Shaneil Andrew Gervonia Ja'Kim Linda Loni Shannon Zanjabil Charles Chantel Gary Jennifer Brian William Cheryl Amy Andrew Chia-Hsiun Dara	L. R. A. P. W. A. K. G. J. K. K. J. C. L. E. A. E. S. W.	Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y

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EXAM	SITE SEAT	LAST	FIRST	MIDDLE	SITTING FOR			
DATE	I/R NO.	NAME	NAME	NAME	AU	LP	AR	FA
3/05	I 0537	Xiong	Tao		Y	Y	Y	Y
3/05	I 0538	Yeager	Katherine	L.	Ÿ	Ÿ	Ÿ	Ÿ
3/05	W I 1087	Yongue	Joseph	н.	Y	Y	Y	Y
3/05	R I 0539	York	Emily	E.	Y	Y	Y	Y
3/05	I 0540	Young	Jason	Μ.	Y	Y	Y	Y
3/05	I 0541	Yu	Jielan		Y	Y	Y	Y
3/05	I 0542	Yudichak	Damon	К.	Y	Y	Y	Y
3/05	I 0544	Zhou	Нао		Y	Y	Y	Y
3/05	I 0545	Zucker	Christophe	J.	Y	Y	Y	Y
[ 499	Records ]		_					

EXAM DATE	SITE SEAT		FIRST	MIDDLE	SITTING FOR AU LP AR FA										
DAIE	1/R NO.	NAME	NAME	NAME	AU	LP	AR	FA							
3/05	P P 0000	Armstrong	David	C.	Y	Y	Y	Y							
3/05	P 0000	Barclay	Shana	W.	N	N	N	Y							
3/05	P 0000	Black	John	G.	Y	Y	Y	Ϋ́							
3/05	P 0000	Blank	Rudy	L.	N	N	N	Y							
3/05	P 0000	Brathwaite	Sharon	Μ.	Y	Y	Y	Ÿ							
3/05	P 0000	Chung	Kyungshin		Ÿ	Ÿ	Ÿ	Ÿ							
3/05	P 0000	Crichlow	Laurel	R.	N	N	Ÿ	Ÿ							
3/05	P 0000	Dommaraju	Narendra	K.	Y	Y	Ÿ	Ÿ							
3/05	P 0000	Duggi	Gouri	D.	Y	Y	Y	Y							
3/05	P 0000	Edgecombe	Felicia	Υ.	$\mathbf{N}$	N	Y	N							
3/05	P 0000	Fargason	Meshelle	B.	N	N	Y	Y							
3/05	P 0000	Gott	Banisha	L.	Y	Y	Y	Y							
3/05	P 0000	Greer	Deborah	R,	Y	Y	Y	Y							
3/05	P 0000	Ito	Shunichi		Y	Y	Y	Y							
3/05	P 0000	Jack	Kevin	R.	N	N	Y	Y							
3/05	P 0000	Karra	Vinayaka	R.	Y	Y	Y	Y							
3/05	P 0000	Keith	Tia	L.	Y	Y	Y	Y							
3/05	P 0000	Kim	Jae-Woo		Y	Y	Y	Y							
3/05 1/05	P 0000	Kuo	Issac	J.	Y	Y	Y	Y							
<del>-</del> )/05	P 0000	Liu	Maio		Y	Y	Y	Y							
3/05	P 0000 P 0000	Matheson	Scott	T.	Y	Y	Y	Y							
3/05		Morishita	Junji		Y	Y	Y	Y							
3/05		Na Nasawa i	Jinhee	_	Y	N	N	Y							
3/05	P 0000 P 0000	Ngambi	Marcel	T.	Y	Y	Y	Y							
3/05	P 0000	Ormsby	Dave	G	N	N	Y	Y							
3/05	P 0000	Qubbaj	Hikmat	_	Y	Y	Y	Y							
3/05	P 0000 .	Rabinovitz	Mike	S.	Y	Y	Y	Y							
3/05	P 0000	Rogers Romeiser	Richard	Gray	Y	Y	Y	Y							
3/05	P 0000	Shoemaker	Benjamin	A.	N	N	N	Y							
3/05	P 0000	Sukhnandan	Jeffrey	C.	Y	Y	Y	Y							
3/05	P 0000	Tran	Ray		Y	Y	Y	Y							
3/05	P 0000	Uesugi	Thi-Lanh Shino		Y	Y	N	N							
•		ocaugi	SHITIO		Y	Y	N	N							
	1				[ 33 Records ]										

# MAY 2003 APPLICANTS NOT PROTESTING STAFF DENIAL

Kendal J. Bremer - on unsupervised probation - 21 NCAC 8N

Christopher R. Harrison – on unsupervised probation – 21 NCAC 8N

David W. Lockwood - short semester hours - 21 NCAC 8F .0302

Jason N. Masi - short semester hours - 21 NCAC 8F .0302

Laura E. Miller – non-accredited school – NCGS Sec. 93-12(5)

Scott W. Yates - short semester hours - 21 NCAC 8F .0302

NORTH CAROLINA WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Case #: 200303-009

IN THE MATTER OF: Joanne E. Crist Petitioner

**BOARD ORDER** 

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 28, 2003, that:

#### **FINDINGS OF FACT**

- 1. The Parties have been properly identified.
- 2. The Board has jurisdiction over this matter.
- 3. Petitioner received at least fifteen (15) days written Notice of the Hearing of this Matter either by personal service or certified mail or otherwise has no objection to the Notice of Hearing.
- 4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
- 5. Petitioner had no objection to any Board Member's participation in the Hearing of this Matter.
- 6. Petitioner was present at the hearing and was not represented by counsel.
- 7. Petitioner made a timely application and seeks to sit for the May 2003 Uniform CPA Examination.
- 8. Petitioner on her application disclosed that she had been convicted on March 30, 1992, of incest and crimes against nature, both felonies. Petitioner contended and offered some evidence that she had voluntarily reported the crimes to the authorities prior to her arrest, and that the crimes were committed in a context in which she, herself, was coerced.

- 9. Petitioner served her sentence, including completing her probation in March 1997, and successfully completed, in August of 1994, a sex offender treatment program.
- 10. Petitioner, subsequent to her conviction, has sought to set her life in order. She has since completed the education requirements to qualify to sit for the Uniform CPA Examination.
- 11. Based upon the felony convictions, the Board staff initially denied Petitioner's application. Petitioner contested the denial of her application to sit for said examination and has requested the hearing in this matter.

## **CONCLUSIONS OF LAW**

1. In light of the findings set out above, Petitioner has provided sufficient evidence of good moral character in compliance with NCGS 93-12 (5) and 21 NCAC 8F .0103 (c)(4) and 8F .0111 to overcome her prior record of felony convictions.

BASED ON THE FOREGOING, the Board orders, in a vote 7 - 0, that:

- 1. Petitioner's request to sit for the May 2003 Uniform CPA Examination is approved upon Petitioner's consent that, regarding any future application for this examination or for licensure as a CPA, her 1992 conviction might not in and of itself be an impediment to examination or licensure, but that her qualification would be weighed by the Board in light of her personal and occupational conduct in the interim, including participation in community service.
- 2. Provided, further, that Petitioner's grades will not be released until Petitioner has provided to the Board letters from her sons such as have been provided in conjunction with her pending application for Executive Clemency.

This the <u>28th</u> day of <u>April</u>, <u>2003</u>

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

Dragidant

NORTH CAROLINA WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Case #: 200303-008

IN THE MATTER OF: Dana M. Eschenburg Petitioner

## BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 28, 2003, that:

#### FINDINGS OF FACT

- 1. The Parties have been properly identified.
- 2. The Board has jurisdiction over this matter.
- 3. Petitioner received at least fifteen (15) days written Notice of the Hearing of this Matter either by personal service or certified mail or otherwise has no objection to the Notice of Hearing.
- 4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
- 5. Petitioner had no objection to any Board Member's participation in the Hearing of this Matter.
- 6. Petitioner was present at the hearing and was not represented by counsel.
- 7. Petitioner made a timely application and seeks to sit for the May 2003 Uniform CPA Examination.
- 8. Petitioner on her application disclosed that she had been charged on September 11, 1998, with financial card fraud, a felony.
- 9. Petitioner was granted a deferred prosecution by the Court upon paying court costs, paying full restitution, completing twenty-four (24) hours of community service, engaging in one year of unsupervised probation, and

# Board Order - 2 Dana M. Eschenburg

avoiding contact with the other person involved. Petitioner successfully completed the Court's requirements and, one year later, the charges against Petitioner were dismissed.

- 10. Petitioner contends and offered some evidence that despite the serious nature of the charges, she has no record of conviction, and that, subsequent to the dismissal of charges, she has sought to set her life in order. She has since completed the education requirements to qualify to sit for the Uniform CPA Examination
- 11. Based upon the felony convictions, the Board staff initially denied Petitioner's application. Petitioner contested the denial of her application to sit for said examination and has requested the hearing in this matter.

#### CONCLUSIONS OF LAW

1. In light of the findings set out above, Petitioner has provided some evidence of good moral character in compliance with NCGS 93-12 (5) and 21 NCAC 8F .0103 (c)(4) and 8F .0111 sufficient to overcome the evidence of her conduct which had led to the criminal charges and deferred prosecution.

BASED ON THE FOREGOING, the Board orders, in a vote 7 - 0, that:

1. Petitioner's request to sit for the May 2003 Uniform CPA Examination is approved upon Petitioner's consent that, regarding any future application for this examination or for licensure as a CPA, her 1998 arrest might not in and of itself be an impediment to examination or licensure, but that her qualification would be weighed by the Board in light of her personal and occupational conduct in the interim, including participation in community service.

This the 28<sup>th</sup> day of April, 2003 .

> NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

**BOARD** SEAL

O Charlie Chewman C

NORTH CAROLINA WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Case #: 200303-007

IN THE MATTER OF: Miles Onafowora Petitioner

#### **BOARD ORDER**

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 28, 2003, that:

### **FINDINGS OF FACT**

- 1. The Parties have been properly identified.
- 2. The Board has jurisdiction over this matter.
- 3. Petitioner received at least fifteen (15) days written Notice of the Hearing of this Matter either by personal service or certified mail or otherwise has no objection to the Notice of Hearing.
- 4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
- 5. Petitioner had no objection to any Board Member's participation in the Hearing of this Matter.
- 6. Petitioner was not present at the hearing and was not represented by counsel.
- 7. Petitioner made a timely application and seeks to sit for the May 2003 Uniform CPA Examination.
- 8. Petitioner on his application disclosed that he had been convicted on January 12, 1999, of possession of marijuana, and conspiracy of possession of marijuana with the intent to sell and distribute, both felonies.
- 9. Petitioner served his sentence of thirty (30) months of supervised probation, and was released from further probation supervision on July 24, 2001.

- 10. Petitioner, subsequent to his conviction, has sought to set his life in order.
- 11. Based upon the felony convictions, the Board staff initially denied Petitioner's application. Petitioner contested the denial of her application to sit for said examination and has requested the hearing in this matter.

#### CONCLUSIONS OF LAW

1. In light of the findings set out above, Petitioner has provided some evidence of good moral character in compliance with NCGS 93-12 (5) and 21 NCAC 8F .0103 (c)(4) and 8F .0111 sufficient to overcome his record of felony convictions.

BASED ON THE FOREGOING, the Board orders, in a vote 7 - 0, that:

1. Petitioner's request to sit for the May 2003 Uniform CPA Examination is approved upon Petitioner's consent that, regarding any future application for this examination or for licensure as a CPA, his 1999 conviction might not in and of itself be an impediment to examination or licensure, but that his qualification would be weighed by the Board in light of his personal and occupational conduct in the interim, including participation in community service.

This the <u>28th</u> day of <u>April</u>, <u>2003</u>.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

BY: O Charle Chowning
President